



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24304 of 2026
and W.M.P.Nos.26479 & 26481 of 2026**

Kalpana
Proprietor of Vinayaga Engineering Works,
163, Eashwaran Salai,
Karapakkam,
Chennai 600 097

..Petitioner(s)

Vs

The Assistant Commissioner (st)
SHOLINGANALLUR ASSESSMENT CIRCLE
2nd Floor, Room No.218,
The Integrated Building for commercial Taxes
and Registration Department, (South Towers)
Nandanam, Chennai-035.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, call for the records culminating
Order reference No. ZD331225383413K dated 24.12.2025 passed by the
respondent and quash the same as per se illegal.

For Petitioner(s): Mr.K.Chandrasekaran

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



ORDER

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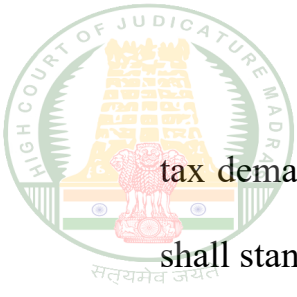
An order dated 24.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand within *thirty days* from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within *three months* from the date of remittance of 25% of the disputed



tax demand. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

07-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The Assistant Commissioner (st)
SHOLINGANALLUR ASSESSMENT CIRCLE
2nd Floor, Room No.218,
The Integrated Building for commercial Taxes
and Registration Department, (South Towers)
Nandanam,
Chennai-035.



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SENTHILKUMAR RAMAMOORTHY, J.

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